

## Fremont NH – 2013 Tax Rate Release Information

We are in receipt of the 2013 tax rate. The Selectmen's Office, with input from the Superintendent's Office, has prepared this information for you in an effort to assist in your understanding of the 2013 rate. The new tax rate, set by the NH Department of Revenue Administration on November 8th is \$28.51 per thousand. This breaks down as follows:

	2008	2009	2010	2011	2012	2013
Town	3.70	3.44	3.58	3.36	3.41	3.86
Local School	15.74	16.62	19.42	20.54	20.99	21.26
State School	2.22	2.18	2.52	2.37	2.35	2.39
County	0.90	0.88	1.03	1.00	1.05	1.00
<b>Total</b>	<b>\$22.56</b>	<b>\$23.12</b>	<b>\$26.55</b>	<b>\$27.27</b>	<b>\$27.80</b>	<b>\$28.51</b>

Major changes took place in 2010 as we undertook the first recertification process following the 2005 revaluation. That tax year was a new cycle in terms of looking at prior years as a landmark. The recertification lowered overall property values due to the current market conditions. The town's next recertification cycle begins next year for values as of April 1, 2015. At that time, we will again adjust Town-wide for current market conditions.

A key component to the annual setting of the tax rate is the total amount of town-wide assessed valuation. This is the total value of all taxable land and buildings in Fremont. We saw a marked increase in values in 2013. The values have changed as follows:

Year	2008	2008	2010	2011	2012	2013
Total Assessed Valuation	\$427,227,039	\$429,321,292	\$358,837,557	\$363,266,248	\$365,787,834	\$373,723,497

In 2011 Town overall expenses decreased given the various voter decisions, and increased slightly in 2012. They increased by a net of 195,385 in 2013. In 2012 the Selectmen used \$400,000 of the Town's unreserved fund balance to reduce the tax rate in 2012, which was not available in 2013. The Town's return of those funds effectively worked to reduce both Town and School rates in 2012. If you have specific questions about the Town's portion of the tax rate, they can be directed to the Selectmen's Office at the Town Hall at 895 2226 x 10 or x 11.

The net School appropriation increased \$278,974 over 2012-13 but there was a surplus returned from the prior year, helping to reduce the school portion of the 2013 tax rate. Through conservative spending by the School Board, the District was able to return \$188,909.93 (unaudited) in fund balance. If you have specific questions about the school expenses, you should contact the Superintendent's Office, SAU #83 at 5 Hall Road, Unit 1, Fremont NH at 895 6903.

The State School tax portion remained relatively flat; the rate changed from \$2.35 to \$2.39 per \$1,000 in 2013. In an effort for the State to raise \$363 billion in education funding through property taxation, the statewide rate is determined by the NH Department of Revenue Administration. Once established, it is multiplied by the Town's equalized value of the Town's property.

As in all years, the local tax rates (Town and School) are a direct reflection of the action and votes taken by the voters of Fremont at the annual Town and School District Deliberative Sessions, following by March ballot voting.

The portion of the Rockingham County budget attributable to Fremont decreased by \$10,357 to a total of \$373,101, but the increase in valuation kept the county rate down. Veteran Credits increased by \$2,250 to \$100,250. Elderly, disabled and blind exemptions increased by \$141,667 to \$1,755,000.

Current use values did not change significantly, due to the slight variation in the Town's equalized valuation. There was new value attributable to new homes, garages, sheds, and other property value improvements and the expiration of the telephone exemption. Additions to the tax base help to offset expenditures increases and more evenly balance the tax rate. The State again deleted Shared Revenues to offset town and county expenses, resulting in a revenue reduction as well.

The Tax Collector's Office at the Town Hall will be open the following dates for payment of taxes:

Monday and Thursday	12:00 noon to 7:00 pm	<b>SECOND ISSUE TAX BILLS ARE DUE</b>
Tuesday and Friday	12:00 noon to 5:00 pm	<b>DECEMBER 15, 2013</b>

\*You can drop your bill off while the Selectmen's Office is open, or in the drop box, but can not get a receipt unless you see the Collector or Deputy, or leave a stamped return envelope with your payment. \*

If you have questions about your assessment, please feel free to stop by the Selectmen's Office and review the records. All property assessing records are public information. You can access the information online at the Vision Appraisal website at [www.visionappraisal.com](http://www.visionappraisal.com). We send updates in several times a year to the Vision site, and you can see the most recent date of updates when you log on. The Selectmen's Office is open Monday and Friday 8:00 am to 12 noon; Tuesday and Wednesday 8:00 am to 4:00 pm; and Thursday from 11:00 am to 5:00 pm. We will also be glad to mail you out your property card if you call and make that request.

If you feel that your property is disproportionately assessed, or there are listing errors on your card, you can file an abatement. Our abatement information sheet is available at the Town Offices and on the town website at [www.fremont.nh.gov](http://www.fremont.nh.gov). Abatement forms are available at the Selectmen's Office, or can be downloaded from the NHBTLA website at <http://www.nh.gov/btla>; and there is also a link on the Town's website. You need Form *Taxpayers 76:16 Abatement Application to Municipality*. You can also call or email the Selectmen's Office and we will send one out to you. Abatement forms are DUE no later than Saturday MARCH 1, 2014. Items left in the drop box over the weekend will NOT be accepted as timely. A postmark of March 1, 2014 WILL be accepted.

You can drop off tax payments with a stamped self-addressed returned envelope, and the Collector will mail out your receipt. The Selectmen's Office and Tax Collector's Office are located at the Fremont Town Hall, 295 Main Street; on the main floor.

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